

S T A T E   O F   M A I N E  
D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 07/05/11

PAGE 1

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HIGHLAND PLT

2011-12

199 - 389

## =====

## 1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	0	0	0	0	0
10	ATTENDING PUPILS (OCTOBER 2010)	0	0	0	0	0
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	0.0	0.0	0.0 ( 0%)	0.0 ( 0%)	0.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
B.	GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
D.	HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
E.	EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
F.	LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
G.	CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0
H.	SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0	/	0.0	=	.00 X	0	=	0	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		0	0
B.	Supplies and Equipment	342	473		0	0
C.	Professional Development	58	58		0	0
D.	Instructional Leadership Support	24	24		0	0
E.	Co- and Extra-Curricular Student	34	113		0	0
F.	System Administration/Support	218	218		0	0
G.	Operations & Maintenance	1,002	1,191		0	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	0	0
B.	Education & Library Technicians	36.00%	0	0
C.	Clerical	29.00%	0	0
D.	School Administrators	14.00%	0	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	0	0
16	Adjustment for Title I Revenues	0	0

17	TOTALS	0	0
18	E.P.S. RATES	5,980	6,354

**Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.**

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

RUN ON 07/05/11

PAGE 2

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HIGHLAND PLT

2011-12

199 - 389

## =====

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	10.0	3.0	13.0		
	OCTOBER 2008	9.0	3.0	12.0		
	APRIL 2009	9.0	2.0	11.0		
	OCTOBER 2009	8.0	1.0	9.0		
	APRIL 2010	8.0	1.0	9.0		
	OCTOBER 2010	7.0	3.0	10.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	7.5 +	0.00	X	5,980.00	= 44,850.00
	9-12 PUPILS	2.0 +	0.00	X	6,354.00	= 12,708.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,354.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,980.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,354.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7143	5.4	X .15	X	5,980.00	= 4,843.80
	9-12 DISADVANTAGED @ .7143	1.4	X .15	X	6,354.00	= 1,334.34
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,980.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,354.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	7.5		X	43.00	= 322.50
	9-12 STUDENT ASSESSMENT	2.0		X	43.00	= 86.00
	K-8 TECHNOLOGY RESOURCES	7.5		X	97.00	= 727.50
	9-12 TECHNOLOGY RESOURCES	2.0		X	293.00	= 586.00
	K-2 PUPILS	1.5	X .10	X	5,980.00	= 897.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					66,355.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					64,364.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					64,364.48

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

RUN ON 07/05/11

PAGE 3

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HIGHLAND PLT

2011-12

199 - 389

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					0.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					6,408.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,408.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					70,772.63

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - HIGHLAND PLT				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - HIGHLAND PLT				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - HIGHLAND PLT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				70,772.63

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D E P A R T M E N T   O F   E D U C A T I O N  
A U G U S T A   0 4 3 3 3

RUN ON 07/05/11

PAGE 4

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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2011-12

199 - 389

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
HIGHLAND PLT	9.5 100.00%		70,772.63		0.00		70,772.63		
TOTAL	9.5						70,772.63		
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		2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
HIGHLAND PLT		9,050,000	7.500		67,875.00		70,772.63	67,875.00	100.00% 7.50M
TOTAL		9,050,000			67,875.00		70,772.63	67,875.00	100.00% 7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								1,357.50	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								1,163.03	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								70,395.53	103.71% 7.78M
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E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						70,772.63	70,395.53	377.10
49C	MINIMUM STATE ALLOCATION ADJUSTMENT X NON-CONFORMING UNIT ADJ. @ .50							674.82-	674.82
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						70,772.63	69,720.71	1,051.92
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								1,051.92
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 99.47% STATE SHARE % = 0.53%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 98.51% STATE SHARE % = 1.49%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						72,763.29		

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***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
HIGHLAND PLT	70,772.63	69,720.71	100.00%	7.70
TOTAL	70,772.63	69,720.71	100.00%	7.70